

Accountancy Board of Ohio
State of Ohio
Public Meeting Minutes of October 21, 2022
Lobby Hearing Room, Rhodes State Office Tower
30 East Broad Street
Columbus, Ohio

The Accountancy Board of Ohio (Board) held its Annual meeting on Friday, October 21, 2022, at 10:00 am in the Lobby Hearing Room, Rhodes State Office Tower, 30 East Broad Street in Columbus, Ohio.

ATTENDANCE

The Accountancy Board of Ohio (Board) met in person. The meeting was also broadcast via Microsoft Teams. The following were present:

BOARD MEMBERS:

Gerald P. Weinstein, CPA, Chair
Brendan P. Fitzgerald, CPA, Vice-Chair
Richard (Scott) Blake, Public Member, Secretary
Kenya Y. Watts, CPA, Immediate Past-Chair
Louise Jackson, CPA, Member
Megan E. Durst, CPA, Member
Jillian S. Brown, CPA, Member
Janice L. Culver, CPA, Member

Board Member, John Soucie, CPA was not in attendance.

BOARD STAFF:

John E. Patterson, Executive Director
Tracey F. Fithen, Assistant Executive Director
Donna M. Oklok, Investigations Supervisor
Charlene Nortey, Investigator
Karen Salyer, CPA Certification and License Examiner
Eythan J. Gregory, Esq, Ohio Assistant Attorney General

GUESTS:

Patricia Hartman, Director of Client Services, National Association of State Boards of Accounting (NASBA)
Otterbein University Students and Faculty
Ohio State University Students
Barbara Benton, Vice President- Government Affairs, Ohio Society of CPAs (OSCPA)

CALL TO ORDER

Mr. Weinstein called the meeting to order at 10:06 a.m. and welcomed the guests in the audience. The Pledge of Allegiance was recited.

PRESENTATIONS

Patricia Hartman, Director of Client Services, NASBA Preparing for the Uniform CPA Examination

Ms. Hartman discussed her role at NASBA. She then shared the following important information regarding:

- Who the American Institute of Certified Public Accountants (AICPA), the National Association of State Boards of Accountancy (NASBA), Prometric and the state boards of accountancy are and what role they play in supporting the accounting profession.
- The academic requirements individuals must meet to sit for the CPA exam (as an Ohio candidate). A total of 120 semester credits must be completed. Mr. Hartman also discussed the exam process and the uniformity of the exam. Individuals who desire to take the exam should begin the process by visiting the NASBA website.
- How to schedule the CPA exam and how to locate Prometric centers.
- The exam structure such as security, breaks, skill level and passing scores. It was emphasized that the AICPA grades the exam, not NASBA.
- CPA Exam Blueprints and how they assist candidates with exam content, skill allocation & weight, representative tasks and references.
- CPA Evolution. There will be new changes to the exam in 2024 which will consist of three, core areas: auditing, accounting, tax and a discipline. The discipline can be chosen by the test taker. It was noted that the last testing for Business Environment and Concepts (BEC) will occur in December of 2023.
- The importance of utilizing an exam strategy. It is a personal decision as to which exam section should be taken first. Some prefer to first take what they feel may be the hardest section.
- Candidate resources, The Candidate Bulletin, and the importance of taking advantage of sample tests. Ms. Hartman also discussed the importance of joining the NASBA, the Accountancy Board of Ohio, the AICPA social media groups.

Lastly, Ms. Hartman emphasized that NASBA is always available to support and assist those who are seeking to become a CPA. Mr. Patterson gave a brief statement regarding proper licensing, residency requirements and completing all four parts of the CPA exam in Ohio. Mr. Patterson advised students to contemplate the state in which they would like to complete all four parts of the exam. Students should also contemplate where they would like to practice public accounting before taking the exam.

The floor was opened for audience questions.

Mr. Weinstein provided a brief statement to end the presentation.

BOARD MEMBER INTRODUCTIONS

Each Board member introduced themselves, including their education, place of employment and experience.

Mr. Patterson introduced Karen Salyer, License Examiner to those assembled, as the staff member in charge of initial certification. Ms. Salyer greeted the attendees and encouraged anyone with questions about the CPA exam requirements or initial certification to contact her.

FORMAL HEARING

REINSTATEMENT HEARING: Geoffrey W. Nehrenz (CASE NO: 2022-7524)

Mr. Weinstein opened a formal reinstatement hearing at 10:59 am, pursuant to Chapter 119 of the Revised Code. Mr. Nehrenz did request a hearing and he was in attendance. Mr. Nehrenz was not represented by counsel.

Mr. Gregory provided an opening statement.

Mr. Nehrenz presented his case to the Board.

Mr. Nehrenz was sworn in.

Several board members questioned Mr. Nehrenz.

The Board admitted all exhibits into evidence.

Mr. Nehrenz provided a closing argument.

Mr. Weinstein concluded the hearing.

REQUESTS FOR WAIVER

None.

REQUEST FOR RECONSIDERATION

None.

QUASI-JUDICIAL DELIBERATIONS

Mr. Weinstein introduced a motion to enter quasi-judicial deliberations to discuss the formal reinstatement hearing. This motion was seconded by Ms. Watts. A roll call vote occurred, and the motion passed 7-0. After discussion, the Board returned to general session.

HEARING DECISION

Geoffrey W. Nehrenz (CASE NO: 2022-7524)

Upon the motion by Mr. Blake and seconded by Ms. Watts, the Board voted to reinstate the CPA certificate of Geoffrey W. Nehrenz.

A roll call vote occurred.

The vote was tied, 4-4.

Upon motion by Ms. Culver and seconded by Ms. Watts, the Board voted to deny the reinstatement request of Mr. Nehrenz. He may apply for reinstatement of his Ohio CPA certificate in five years.

A roll call vote occurred.

Motion carried 5-3.

EXECUTIVE DIRECTOR'S REPORT

Mr. Patterson opened his report with a request from an exam applicant seeking approval of an internship to fulfil her taxation subject matter requirement. Ms. Nessel has a bachelor's degree in accounting and has taken all coursework apart from required coursework in the taxation field. Ms. Nessel has completed two internships in the taxation field - one with KPMG and the second with another firm. Both internships were supervised by her professors. Abigail Nessel was present at the Board meeting.

Mr. Patterson believes Ms. Nessel is prepared to sit for the CPA exam. Under the Uniform Accountancy Act, an accountancy board can approve an internship for a specific course. However, Mr. Patterson does not believe the rule should be applied generally. Board rules state course requirements may be waived with approval from the Board. Mr. Patterson believes the tax requirement should be waived for Ms. Nessel so she may sit for the CPA exam.

Mr. Fitzgerald discussed the matter and does not believe experience or internships should replace the academic aspect of preparing for the CPA exam. Mr. Fitzgerald believes it's possible to waive the requirement in this instance, since Ms. Nessel relied on advice from professors.

Mr. Weinstein was in agreement with Mr. Fitzgerald and other Board members expressed their opinions prior to taking a vote.

Upon motion by Ms. Durst, seconded by Mr. Blake, the Board voted to waive the taxation course requirements for Ms. Nessel.

A roll call vote occurred.

The motion passed 7-1.

The Board received a thank-you letter from the Ohio CPA Foundation for the funds contributed by the Board.

Mr. Patterson stated the current caseload for complaints is low compared to the past, due to Board staff providing information via social media and investigations staff contacting CPAs who are not in compliance and assisting licensees to resolve compliance issues.

Mr. Patterson also noted Mr. Blake has been named as one of the '40 Under 40' individuals for Financial Planners.

INFORMATION REPORTS AND UPDATES

Budget/Financial

No changes.

Education Assistance

At the end of the last fiscal year; \$216,000 had been spent on education assistance. In the first three months of the current fiscal year; \$201,000 has been spent on education assistance. At the time of this meeting, Ms. Fithen informed the students in attendance from Otterbein University that none had yet applied. Ms. Fithen provided information for students to apply.

Rules Update

None.

Investigations

None.

APPROVAL OF THE SEPTEMBER 19, 2022 BOARD MEETING MINUTES

Ms. Watts moved to approve the September 19, 2022 Board meeting minutes, which was seconded by Mr. Blake. Motion carried 8-0 on a roll call vote.

OLD BUSINESS

Status of Past Hearings

Mr. Patterson reported there are no active appeals.

NEW BUSINESS

None.

CHAIRS REPORT

Executive Committee

All Board members who were interested in attending the NASBA meeting in San Diego have had their travel costs approved.

Nominating Committee

Mr. Patterson stated the Board must vote on the incoming chair, vice-chair, and secretary positions.

There was a discussion pertaining to which individuals could be voted to take the various positions.

Ms. Brown moved to approve the slated nominees: Mr. Fitzgerald as board chair, Mr. Blake as vice-chair and Ms. Jackson as secretary. This motion was seconded by Ms. Watts.

A voice vote occurred.

The motion passed 8-0.

Licensing Committee

None.

SUMMARY OF BOARD REQUESTS

None.

ADJOURNMENT

Mr. Weinstein requested a motion to adjourn. Motion to adjourn was moved by Ms. Durst and seconded by Mr. Fitzgerald, the Board voted to adjourn at 12:20pm.

Motion carried 8-0.

Gerald P. Weinstein, Chair

Richard (Scott) Blake, Secretary